3rd Joint Audit Workshop
Munich 20./21.07.2017
Draft Agenda

Ludwigstraße 28, back building, 80539 Munich, room 123

Thursday, 20 July 2017

10.00 Arrival at the LMU, Ludwigstraße 28, back building, 80539 Munich, room 123

10.15 First Session - Taxpayer’s Rights

- Taxpayer’s right to hearing before Joint Audits (Johannes Becker/ Italo Muntoni)
- Right to contest the decision of the tax authorities to start Joint Audits before a court (active and passive presence of the foreign tax officers) (Isabella Zimmerl/ Federica Briganti)
- Remedies against other procedural steps of Joint Audits (Isabella Zimmerl/ Federica Briganti)
- Remedies against the result of Joint Audits (Isabella Zimmerl/ Federica Briganti)

12.30 Lunch break and with visit of the Weiße Rose Memorial at Main building of the LMU

14.00 Second Session - Joint Audits, MAPs and APAs

- Combination of Joint Audits and MAPs where necessary for avoidance of double taxation (Gianluigi Bizioli/Fabian Janisch)
  o Binding effect of the facts assessed during Joint Audits
- Combination of Joint Audits and APAs (Gianluigi Bizioli/Johannes Becker)
  o Potential cases for APAs?
  o Binding effect of the results besides APA cases?
- Potential Role of Arbitration under the EU Arbitration Convention (Gianluigi Bizioli/Fabian Janisch)

19.00 Dinner at a Bavarian beer garden
9.30 Third Session - Future of Joint Audits

- Update of the current activities of the German and Italian Tax authorities (Thomas Eisgruber/Chiara Putzolu)
- Further development of the Mutual Assistance Directive (Joachim Englisch/Giangiacomo D’Angelo)
  o Necessity of development?
  o Should there be a real Joint Audit (one team of tax officers, one procedure, one result)?
- European Regulation on Joint Audits? (Johannes Becker/Giangiacomo D’Angelo)
  o Admissibility and necessity of a regulation
  o Potential scope of a regulation (punctually rules for joint audit vs. “international procedural law”)
  o Constitutional Issues
- OECD/G 20 Actions on Joint Audits (Christian Jung/Italo Muntoni)
  o Joint Audits under DTCs
  o Extension of Art. 26 and/or Art. 25
  o Joint Audits as part of a multilateral instrument?

12.00 Lunch break and short walk through “Englischer Garten”

13.30 Fourth Session - Conclusions and outlook

- Open round for final statements
- Organisational issues for the high-level conference in Rome on 19 October 2017
- Topics of the panel discussion
- Publication of results?
- Follow-up-project(s)

16.30 End of the meeting